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PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Programme budget for the biennium 1990-1991" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 32nd and 36th meetings, on 14 and 21 December 1994. The comments and observations made in the course of the discussion of the item are reflected in the relevant summary records (A/C.5/49/SR.32 and 36).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.17

3. At the 36th meeting, on 21 December, the Chairman of the Committee, following informal consultations, introduced a draft resolution entitled "Final appropriation for the biennium 1990-1991" (A/C.5/49/L.17).

4. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.17 without a vote (see para. 5).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Final appropriation for the biennium 1990-1991

The General Assembly,

Recalling its resolution 44/202 of 21 December 1989 approving the programme budget for the biennium 1990-1991,

Recalling also its resolution 46/184 C of 20 December 1991 on the net appropriation for the biennium 1990-1991, authorizing a net additional amount of $13,867,100 to be committed in respect of the regular budget for the biennium 1990-1991,

Recalling further that the Board of Auditors concluded that maintaining supernumerary staff beyond 31 December 1989 bypassed the objective of the retrenchment mandated by the General Assembly and that payments in 1990-1991 to such supernumerary staff should not have been effected without prior approval of the Assembly,

Noting that the Advisory Committee on Administrative and Budgetary Questions had agreed that an additional amount would have to be appropriated for 1990-1991 and had recommended that the question of an assessment in respect of that amount be dealt with in connection with the financial report as for the biennium 1992-1993,

Noting also that the financial statements for the biennium 1992-1993 1/ indicated that a surplus of $37,468,110 was available for credit to Member States against their assessments for 1995,

1. Regrets the decision of the Secretary-General to maintain supernumerary staff beyond 31 December 1989 without prior approval of the General Assembly;

2. Regrets also the lack of transparency in the reports to the General Assembly regarding payments to supernumerary staff beyond 31 December 1989;

3. Takes note of the intention of the Secretary-General to complete the retrenchment mandated by the General Assembly by 31 December 1994;

4. Requests the Secretary-General to exercise utmost discipline in financial management to ensure compliance with the Financial Regulations and Rules of the United Nations, including rule 114.1 on personal responsibility, and to include full implementation of those regulations and rules as a specific performance indicator in the performance appraisal of all managers;

5. Decides to appropriate for the biennium 1990-1991 an additional amount of $17,233,000 and to increase the estimates of income for the biennium 1990-1991 by $7,297,700 under income section 1 and $1,982,300 under income sections 2 and 3;

1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 and corrigendum (A/49/5 and A/49/5 (Vol. II)/Corr.1).

6. Also decides that the net increase in appropriations for the biennium 1990-1991 as approved in the preceding paragraph shall be set off against the budgetary surplus available to Member States for the biennium 1992-1993.